

CERTIFICATE

2021

To the Clerk of Cherokee County, State of Kansas
We, the undersigned, officers of

Lowell Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

Table of Contents:		Page No.	2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021		2	2020 Levy		
Alloc of MVT, RVT, and 16/20M Vehicles		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	79-1962	6	28,244	15,824	2.048
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		XXXXXX	28,244	15,824	2.048
Budget Summary		7			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?		Yes

Final Assessed Valuation:	County Clerk's Use Only
Township	7,729,719
	Nov. 1, 2020 Valuation

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: _____ 2020

County Clerk

Governing Body

Special Road Election held _____ for _____ Mills for _____ years.
First levy in _____.

CPA Summary

Lowell Township

2021

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020	+ \$ <u>7,258</u>
2. Debt service levy in 2020	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>7,258</u>

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ <u>14,633</u>	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ <u>1,930,346</u>	
5b. Personal property 2019	- <u>1,932,383</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of property that changed in use during 2020:	+ <u>1,697</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>16,330</u>	
8. Total estimated valuation July 1, 2020	<u>7,729,719</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>7,713,389</u>	
10. Factor for increase (7 divided by 9)	<u>0.00212</u>	
11. Amount of increase (10 times 3)	+ \$ <u>15</u>	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>7,273</u>	
13. Debt service levy in this 2021 budget	<u>0</u>	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>7,273</u>	
15. Consumer Price Index for all urban consumers for calendar year 2019	<u>0.018</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>131</u>	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>7,404</u>	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Lowell Township
Cherokee County

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Tax Levy Amount in 2020 Budget	Allocation for Year 2021			
		MVT	RVT	16/20M Veh	Watercraft
General	7,258	831	8	8	8
Debt Service	0	0	0	0	0
Library	0	0	0	0	0
Road	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	7,258	831	8	8	8

County Treas Motor Vehicle Estimate 831

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 8

County Treas Commercial Vehicle Tax Estimate 25

County Treas Watercraft Tax Estimate 8

MVT Factor 0.11449

RVT Factor 0.00110

16/20M Factor 0.00110

Comm Veh Factor 0.00344

Watercraft Factor 0.00110

2021

Lowell Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
Total		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
None							
				Total		0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Lowell Township

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	27,751	31,501	11,540
Receipts:			
Ad Valorem Tax	15,760	7,258	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		810	831
Recreational Vehicle Tax		6	8
16/20 M Vehicle Tax		11	8
Commercial Vehicle Tax		3	25
Watercraft Tax		5	8
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Cash Adjustment	-240		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	15,520	8,093	880
Resources Available:	43,271	39,594	12,420
Expenditures:			
Officers Pay	2,880	2,000	2,000
Salaries & Wages			
Employee Benefits			
Supplies		500	500
Repairs/Maintenance		500	500
Insurance	486	700	700
Mowing	640	1,000	1,000
Fire Protection	2,000	19,135	19,325
Fire Protection (Estra-4years)		4,019	4,019
Budget & Publications	204	200	200
Capital Improvements			
CK County Treasurer	5,560		
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	11,770	28,054	28,244
Unencumbered Cash Balance Dec 31	31,501	11,540	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	32,805	35,726	28,244
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			28,244
Tax Required			15,824
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			15,824

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Lowell Township
Cherokee County

will meet on July 14, 2020 at 10:00 AM at 1813 N Columbus, Galena for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Cherokee County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2019		Current Year Estimate 2020		Proposed Budget 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	11,770	0.967	28,054	0.948	28,244	15,824	2.047
Totals	11,770	0.967	28,054	0.948	28,244	15,824	2.047
Less: Transfers	0		0		0		
Net Expenditure	11,770		28,054		28,244		
Total Tax Levied	7,030		7,258		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,272,634		7,661,165		7,729,719		

*Tax rates are expressed in mills.

Barbara Hixenbaugh
Clerk

NOTICE OF BUDGET HEARING

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Totals	11,770	0.967	28,054	0.948	28,244	15,824	2.047
Less: Transfers	0		0		0		
Net Expenditure	11,770		28,054		28,244		
Total Tax Levied	7,030		7,258		xxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,272,634		7,661,165		7,729,719		

*Tax rates are expressed in mills.

Barbara Hixenbaugh
Clerk

STATE OF KANSAS

CHEROKEE
COUNTY

Machelle Smith

S.S.

Proof of Publication

of lawful age, being duly sworn upon oath states that she
is the Office Manager
of THE SENTINEL-TIMES

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

CHEROKEE County, Kansas and is

NOT a trade, religious or fraternal publication and has been published in CHEROKEE County, Kansas,

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 24 day of June, 2020
2nd Publication was made on the _____ day of _____, 20____
3rd Publication was made on the _____ day of _____, 20____
4th Publication was made on the _____ day of _____, 20____
5th Publication was made on the _____ day of _____, 20____
6th Publication was made on the _____ day of _____, 20____

Publication Fee \$ 36.00

Affidavit, Notary's Fees \$ _____

Additional Copies _____ @ _____ \$ _____

Total Publication Fee \$ 36.00

(Signed) [Signature]
Witness my hand this 28 day of August, 2020

SUBSCRIBED AND SWORN to before me this 28
day of August, 2020

Lexie Magee
(Notary Public)

Notary Public - State of Kansas

LEXIE MAGEE

My appointment expires

08-22-2021

Legal Notice Legal Notice Legal Notice

NOTICE OF BUDGET HEARING

The governing body of
CHEROKEE COUNTY
will meet on July 14, 2020 at 10:00 AM at 1815 N. Columbia, Garden for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Cherokee County Clerk's office and will be available at the hearing.

Proposed Budget 2021: Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

BUDGET SUMMARY

	Proposed Budget 2019	Actual	Proposed Budget 2020	Actual	Proposed Budget 2021	Actual
General Fund	Expenditures	Rate	Expenditures	Rate	Budget Authority	Valorem Tax Rate
	11,720	0.967	28,024	0.948	28,244	1.5823
Less: Transfer	0		0		0	
Net Expenditure	11,720		28,024		28,244	
Total Tax Levied	7,030		7,258		7,258	
Assessed Valuation Township	7,327,034		7,661,165		7,729,719	

*Taxpayers are expected to fill.

Richard Hershman
Clerk

STATE OF KANSAS

CHEROKEE
COUNTY

Machelle Smith

S.S.

Proof of Publication

of lawful age, being duly sworn upon oath states that she

is the Office Manager

of THE SENTINEL-TIMES

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

CHEROKEE County, Kansas and is

NOT a trade, religious or fraternal publication and has been published in CHEROKEE County, Kansas,

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5th Publication was made on the _____ day of _____, 20____
6th Publication was made on the _____ day of _____, 20____

Publication Fee \$ 36.00

Affidavit, Notary's Fees \$ _____

Additional Copies @ _____ \$ _____

Total Publication Fee \$ 36.00

(Signed) [Signature]
Witness my hand this 28 day of August, 2020

SUBSCRIBED AND SWORN to before me this 28
day of August, 2020

[Signature]
(Notary Public)

Notary Public - State of Kansas

LEXIE MAGEE

My appointment expires

08-22-2021

Legal Notice

Legal Notice

Legal Notice

NOTICE OF BUDGET HEARING

The governing body of
Lexie Magee
Cherokee County
will meet on July 14, 2020 at 10:00 AM at 813 N. Coburn, Ottawa for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Cherokee County Clerk's office and will be available at the hearing.
Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits
of the 2021 budget. Estimated tax rate is subject to change depending on the final assessed valuation.

BUDGET SUMMARY

	Proposed Budget 2021	Current Year Estimate 2020	Amount of 2020 Ad Valorem Tax
General Fund	Expenditures: 11,720	Expenditures: 28,034	Rate: 0.8918
Less: Transfer	11,720	28,034	
Net Expenditure	0	0	
Total Tax Levied	7,030	28,034	
Assessed Valuation	7,272,634	28,244	1.821
Tax Rate	7,272,634	28,244	2.031

*Tax rates are expressed in mills

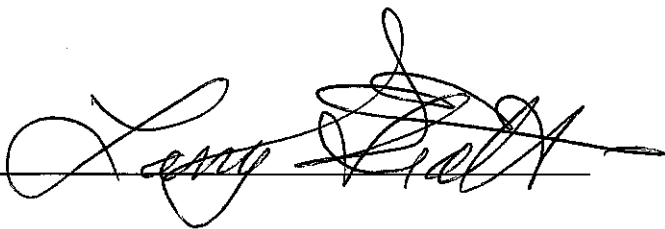
Before Issuance of Clerk

AFFIDAVIT OF PUBLICATION

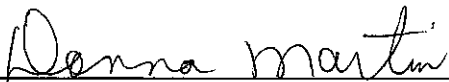
STATE OF KANSAS, COUNTY OF CHEROKEE, SS:

Larry Hiatt of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of the Columbus News-Report

A thrice weekly newspaper published in the city of Columbus, Cherokee County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Columbus, Kansas. The Columbus News-Report has been continuously and uninterruptedly published three times weekly for more than fifty weeks a year and has been so published for more than one year prior to the first publication of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition published June 24, 2020 issue of said Columbus News-Report. Affiant further says that he has personal knowledge of the statements above set forth, and that they are true.



June 24, 2020



Notary Public

My Commission Expires: February 28, 2021

Printer's Fee: \$ 8

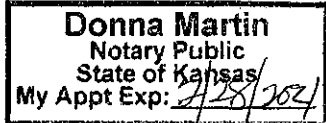
Legal Notice

(First Published in the
Columbus News-Report,
Wednesday, June 24, 2020)

Notice of Vote

Lowell Township

In adopting the 2021 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2020 budget, adjusted by the 2019 CPI for all urban consumers. 3 members voted in favor of the budget and 0 members voted against the budget.



Notice of Vote - Lowell Township

In adopting the 2021 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2020 budget, adjusted by the 2019 CPI for all urban consumers. __3__ members voted in favor of the budget and __0__ members voted against the budget.

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Lowell Township governing body with respect to financing the annual budget for 2021

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the Lowell Township exceeding the amount levied to finance the 2020 budget of the Lowell Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Lowell Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Lowell Township governing body that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this _____ day of _____, 2020 by the Lowell Township governing body, Cherokee County, Kansas.

Lowell Township Governing Body

Barbara Hipendough (Clerk)
Gene Howard (Treasurer)
Lee Howard

Raven Elmore Cherokee County Treasurer

2021 Budget Estimates

Lowell Township

April 27, 2020

Motor Vehicle Tax K.S.A. 79-5111	General	\$	831.33
Recreational Vehicle Tax K.S.A. 5123	General	\$	7.55
16/20M Vehicle Tax K.S.A. 79-5111	General	\$	8.48
Commercial Vehicle Tax	General	\$	25.05
Watercraft Tax	General	\$	7.80

Date:

4/27/2020

By:

Raven Elmore